

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OHIO

In Re: ) CHAPTER 13  
 ) CASE NO. 13-53093  
 ) JUDGE KOSCHIK  
 Martin Slawinski )  
 ) **OBJECTION TO CLAIM**  
 ) **#4-1 FILED BY CUYAHOGA COUNTY**  
 ) **FISCAL OFFICE**  
 Debtor. )

\*\*\*\*\*

Now comes the debtor, by and through the undersigned counsel, to lodge his objection to Claim #4-1, filed by Cuyahoga County Fiscal Office, for the following reasons:

1. According to the Cuyahoga County Auditor's website, the debtor was obligated to pay \$130.84 in base-level property taxes in the year 2013, which excludes any fees that might be added on for yard maintenance or other services. See Exhibit A.
2. According to the Cuyahoga County Auditor's website, the debtor was obligated to pay \$127.16 in base-level property taxes in the year 2012, which excludes any fees that might be added on for yard maintenance or other services. See Exhibit B.
3. According to the Cuyahoga County Auditor's website, the debtor was obligated to pay \$67.40 in base-level property taxes in the year 2011, which excludes any fees that might be added on for yard maintenance or other services. See Exhibit C.
4. There was no property tax delinquency as of the end of 2010 (see Exhibit D). Therefore, the amount of base-level property taxes due, excluding any fees that might be added on for yard maintenance or other services, for the years 2011 through 2013 is \$325.40.
5. Nevertheless, the Cuyahoga County Fiscal office submitted a proof of claim for

\$19,194.82, approximately 6000% more than what is actually owed. The increase of \$18,869.42 is almost wholly attributable to grass cutting fees charged to the debtor over a three-year period without debtor's consent. Debtor has always cut the grass on the subject property on a regular basis or had it cut by third parties, and the grass cutting that the County is billing him for wasn't necessary and never actually occurred. In reality, County workers claim to have done the work but never actually did it, and instead used the time they claimed to have been cutting the debtor's grass for some other purpose. The debtor has brought this pattern, which essentially amounts to fraud, repeatedly to the attention of the county on his other properties and the County has repeatedly removed the fraudulent grass cutting charges. Nevertheless, they continue to allow their workers to submit false paperwork and pass fraudulent charges on to the debtor and, presumably, other taxpayers.

6. A timeline of the grass cutting is attached, as well as a statement from Wagner's Landscaping concerning grass cutting in 2013. See Exhibit E.

For the preceding reasons, Debtor respectfully requests that this honorable Court deny proof of claim #4-1 by the Cuyahoga County Fiscal Office.

Respectfully Submitted,

/s/Nathan Cemenska  
Nathan Cemenska  
Cemenska Law Firm, LLC  
2077 E. 4<sup>th</sup> Street, Suite 5W  
Cleveland, OH 44115  
P:(216) 798-4506  
F:(270) 916-6654

E: [cemenska@gmail.com](mailto:cemenska@gmail.com)  
Ohio Bar #0080359

**CERTIFICATE OF SERVICE**

I hereby certify that the foregoing has been served upon the following by mailing a copy hereof by first class U.S. mail or by electronic filing on this 10<sup>th</sup> day of June, 2014.

*JTH*

**Debtor:**

Martin Slawinski  
1775 Marks Road  
Valley City, OH 44280

**Trustee:**

Keith Rucinski (electronically)

United States Trustee (electronically)

**Creditors:**

Cuyahoga County Fiscal Office  
1219 Ontario Street, Room 109B  
Attention: Loretta A. Parks  
Cleveland, OH 44113

/s/Nathan Cemenska  
Nathan Cemenska  
Cemenska Law Firm, LLC  
2077 E. 4<sup>th</sup> Street, Suite 5W  
Cleveland, OH 44115  
P:(216) 798-4506  
F:(270) 916-6654  
E: [cemenska@gmail.com](mailto:cemenska@gmail.com)  
Ohio Bar #0080359

General Information	Transfer History	Certified Values	Land Record	Residential Bldg. Sketch	Taxes	Search Page
PRIMARY OWNER	Slawinski, Martin J					
PROPERTY ADDRESS	3400 Beyerle RD, CLEVELAND, OH 44105					
TAX MAILING ADDRESS	MARTIN SLAWINSKI, 1775 MARKS RD, VALLEY CITY, OH 44280					
LEGAL DESCRIPTION	286 EST. 68A					<a href="#">Field Definitions</a>
PROPERTY CLASS	RESIDENTIAL VACANT LAND					
<b>2013 (pay in 2014) TAXBILL SUMMARY</b>						
PARCEL NUMBER	131-26-004	TAXSET	Cleveland		TAX YEAR	<b>2013 (pay in 2014) ▼</b>
<u>ASSESSED VALUES</u>		<u>MARKET VALUES</u>			<u>FLAGS</u>	
LAND VALUE	1,580.00	LAND VALUE		4,500.00	OWNER OCCUPANCY CREDIT	N
BUILDING VALUE	0.00	BUILDING VALUE		0.00	HOMESTEAD	N
TOTAL VALUE	1,580.00	TOTAL VALUE		4,500.00	FORECLOSURE	Y
HOMESTEAD VALUE	0				CERT. PEND.	N
					CERT. SOLD	N
					PAYMENT PLAN	N
<u>HALF YEAR CHARGE AMOUNTS</u>		<u>RATES</u>				
GROSS TAX	94.27	FULL RATE		119.33		
LESS 920 RED	22.00	920 RED. RATE		.233423		
SUB TOTAL	72.27	EFFECTIVE RATE		91.475689	<u>ESCROW</u>	
NON-BUSINESS CREDIT	6.85				ESCROW	N
OWNER OCCUPANCY CREDIT	0.00				PMT. AMOUNT	0.00
HOMESTEAD RED. AMOUNT	0.00				ACCOUNT	
TOTAL ASSESSMENTS	0.00					
HALF YEAR NET TAXES	65.42					
					CHARGES	PAYMENTS
TAX BALANCE SUMMARY				19,532.39	65.42	19,466.97
<b>2013 (pay in 2014) CHARGE AND PAYMENT DETAIL</b>						
					<a href="#">Tax Information is up to the hour - tell me more</a>	
		<u>CHARGE TYPE</u>		CHARGES	PAYMENTS	BALANCE
Cleveland		Prior year penalty - 2012		19.72	0.00	19.72
		Prior year penalty - 2011		10.45	0.00	10.45
		Prior year August interest - 2013		6.48	0.00	6.48
		Prior year tax - 2012		127.16	0.00	127.16
		December interest - 2013		9.38	0.00	9.38
		Prior year tax - 2011		67.40	0.00	67.40
		Prior year interest - 2012		3.12	0.00	3.12
		DELQ BALANCE		243.71	0.00	243.71
		1st half tax		65.42	65.42	0.00
		1st half penalty		0.00	0.00	0.00
		1ST HALF BALANCE		65.42	65.42	0.00
		2nd half tax		65.42	0.00	65.42
		2ND HALF BALANCE		65.42	0.00	65.42
M119348F-GRASS CUTTING		Prior year August interest - 2013		996.23	0.00	996.23
		Prior year interest - 2012		478.96	0.00	478.96
		Prior year tax - 2011		10,367.00	0.00	10,367.00
		Prior year Aug SPA fee int - 2013		9.95	0.00	9.95
		December SPA fee interest - 2013		5.38	0.00	5.38
		Prior year SPA fee penalty - 2011		16.06	0.00	16.06
		Prior year SPA fee interest - 2012		4.79	0.00	4.79
		Prior year SPA fee - 2011		103.68	0.00	103.68
		Prior year penalty - 2011		1,606.89	0.00	1,606.89
		December interest - 2013		537.97	0.00	537.97
		DELQ BALANCE		14,126.91	0.00	14,126.91
M119348G-GRASS CUTTING		Prior year SPA fee penalty - 2012		6.42	0.00	6.42
		December SPA fee interest - 2013		1.92	0.00	1.92
		Prior year tax - 2012		4,146.80	0.00	4,146.80
		Prior year SPA fee - 2012		41.46	0.00	41.46
		Prior year penalty - 2012		642.75	0.00	642.75
		December interest - 2013		191.58	0.00	191.58
		DELQ BALANCE		5,030.93	0.00	5,030.93
TOTAL BALANCE				19,532.39	65.42	19,466.97

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PROPERTY ADDRESS	3400 Beyeref RD, CLEVELAND, OH 44105					
TAX MAILING ADDRESS	MARTIN SLAWINSKI, 1775 MARKS RD, VALLEY CITY, OH 44280					
LEGAL DESCRIPTION	286 EST .68A					<a href="#">Field Definitions</a>
PROPERTY CLASS	RESIDENTIAL VACANT LAND					
2012 (pay in 2013) TAXBILL SUMMARY						
PARCEL NUMBER	131-26-004	TAXSET	Cleveland		TAX YEAR	<input checked="" type="button" value="2012 (pay in 2013)"/>
<u>ASSESSED VALUES</u>	<u>MARKET VALUES</u>				<u>FLAGS</u>	
LAND VALUE	1,580.00	LAND VALUE		4,500.00	OWNER OCCUPANCY CREDIT	N
BUILDING VALUE	0.00	BUILDING VALUE		0.00	HOMESTEAD	N
TOTAL VALUE	1,580.00	TOTAL VALUE		4,500.00	FORECLOSURE	Y
HOMESTEAD VALUE	0				CERT. PEND.	N
					CERT. SOLD	N
<u>HALF YEAR CHARGE AMOUNTS</u>	<u>RATES</u>				<u>PAYMENT PLAN</u>	N
GROSS TAX	92.90	FULL RATE		117.6		
LESS 920 RED	22.26	920 RED. RATE		.239555		
SUB TOTAL	70.64	EFFECTIVE RATE		89.428386	ESCROW	
NON-BUSINESS CREDIT	7.06				ESCROW	N
OWNER OCCUPANCY CREDIT	0.00				PMT. AMOUNT	0.00
HOMESTEAD RED. AMOUNT	0.00				ACCOUNT	
TOTAL ASSESSMENTS	2,094.13					
HALF YEAR NET TAXES	2,157.71					
					CHARGES	PAYMENTS
						BALANCE DUE
TAX BALANCE SUMMARY:				17,642.66	0.00	17,642.66
2012 (pay in 2013) CHARGE AND PAYMENT DETAIL						
					<a href="#">Tax Information is up to the hour - tell me more</a>	
	TAXSET	CHARGE TYPE		CHARGES	PAYMENTS	BALANCE
Cleveland		Prior year penalty - 2011		10.45	0.00	10.45
		Prior year tax - 2011		67.40	0.00	67.40
		December interest - 2012		3.12	0.00	3.12
		DELIQ BALANCE		80.97	0.00	80.97
		1st half penalty		6.36	0.00	6.36
		1st half tax		63.58	0.00	63.58
		1ST HALF BALANCE		69.94	0.00	69.94
		2nd half penalty		13.36	0.00	13.36
		2nd half tax		63.58	0.00	63.58
		2ND HALF BALANCE		76.94	0.00	76.94
M119348F-GRASS CUTTING		Prior year penalty - 2011		1,606.89	0.00	1,606.89
		Prior year SPA fee - 2011		103.68	0.00	103.68
		Prior year SPA fee penalty - 2011		16.06	0.00	16.06
		December SPA fee interest - 2012		4.79	0.00	4.79
		Prior year tax - 2011		10,367.00	0.00	10,367.00
		December interest - 2012		478.96	0.00	478.96
		DELIQ BALANCE		12,577.38	0.00	12,577.38
M119348G-GRASS CUTTING		1st half penalty		207.34	0.00	207.34
		1st half SPA fee penalty		2.07	0.00	2.07
		1st half tax		2,073.40	0.00	2,073.40
		1st half SPA fee		20.73	0.00	20.73
		1ST HALF BALANCE		2,303.54	0.00	2,303.54
		2nd half penalty		435.41	0.00	435.41
		2nd half SPA fee penalty		4.35	0.00	4.35
		2nd half tax		2,073.40	0.00	2,073.40
		2nd half SPA fee		20.73	0.00	20.73
		2ND HALF BALANCE		2,533.89	0.00	2,533.89
TOTAL BALANCE				17,642.66	0.00	17,642.66

CUYAHOGA COUNTY ASSUMES NO LIABILITY FOR DAMAGES AS A RESULT OF ERRORS, OMISSIONS OR DISCREPANCIES CONTAINED IN THESE PAGES. PROSPECTIVE PURCHASERS

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PRIMARY OWNER	Slawinski, Martin J					
PROPERTY ADDRESS	3400 Beyerdle RD, CLEVELAND, OH 44105					
TAX MAILING ADDRESS	MARTIN J SLAWNSKI, 1775 MARKS RD, VALLEY CITY, OH 44280					
LEGAL DESCRIPTION	286 EST .68A					<a href="#">Field Definitions</a>
PROPERTY CLASS	RESIDENTIAL VACANT LAND					
2011 (pay in 2012) TAXBILL SUMMARY						
PARCEL NUMBER	131-26-004	TAXSET	Cleveland		TAX YEAR	<b>2011 (pay in 2012) ▾</b>
<u>ASSESSED VALUES</u>		<u>MARKET VALUES</u>		<u>FLAGS</u>		
LAND VALUE	1,090.00	LAND VALUE		3,100.00	OWNER	N
BUILDING VALUE	0.00	BUILDING VALUE		0.00	OCCUPANCY	
TOTAL VALUE	1,090.00	TOTAL VALUE		3,100.00	CREDIT	
HOMESTEAD VALUE	0				HOMESTEAD	N
					FORECLOSURE	Y
					CERT. PEND.	N
					CERT. SOLD	N
					PAYMENT PLAN	N
<u>HALF YEAR CHARGE AMOUNTS</u>		<u>RATES</u>				
GROSS TAX	55.92	FULL RATE		102.6		
LESS 920 RED	18.47	920 RED. RATE		.330238		
SUB TOTAL	37.45	EFFECTIVE RATE		68.717546	<u>ESCROW</u>	
NON-BUSINESS CREDIT	3.75				ESCROW	N
OWNER OCCUPANCY CREDIT	0.00				PMT. AMOUNT	0.00
HOMESTEAD RED. AMOUNT	0.00				ACCOUNT	
TOTAL ASSESSMENTS	5,235.34					
HALF YEAR NET TAXES	5,269.04					
					CHARGES	<u>PAYMENTS</u>
						<u>BALANCE DUE</u>
TAX BALANCE SUMMARY				12,171.48	0.00	12,171.48
2011 (pay in 2012) CHARGE AND PAYMENT DETAIL						
		CHARGE TYPE		CHARGES	PAYMENTS	BALANCE
Cleveland		1st half penalty		3.37	0.00	3.37
		1st half tax		33.70	0.00	33.70
		1ST HALF BALANCE		37.07	0.00	37.07
		2nd half penalty		7.08	0.00	7.08
		2nd half tax		33.70	0.00	33.70
		2ND HALF BALANCE		40.78	0.00	40.78
M119348F-GRASS CUTTING		1st half penalty		518.35	0.00	518.35
		1st half SPA fee penalty		5.18	0.00	5.18
		1st half tax		5,183.50	0.00	5,183.50
		1st half SPA fee		51.84	0.00	51.84
		1ST HALF BALANCE		5,758.87	0.00	5,758.87
		2nd half penalty		1,088.54	0.00	1,088.54
		2nd half SPA fee penalty		10.88	0.00	10.88
		2nd half tax		5,183.50	0.00	5,183.50
		2nd half SPA fee		51.84	0.00	51.84
		2ND HALF BALANCE		6,334.76	0.00	6,334.76
				12,171.48	0.00	12,171.48
TOTAL BALANCE						
<i>Tax Information is up to the hour - tell me more.</i>						

CUYAHOGA COUNTY ASSUMES NO LIABILITY FOR DAMAGES AS A RESULT OF ERRORS, OMISSIONS OR DISCREPANCIES CONTAINED IN THESE PAGES. PROSPECTIVE PURCHASERS SHOULD CONSULT A REAL ESTATE ATTORNEY AND PURCHASE A TITLE INSURANCE POLICY PRIOR TO THE SALE.

General Information	Transfer History	Certified Values	Land Record	Residential Bldg. Sketch	Taxes	Search Page
PRIMARY OWNER	Slawinski, Martin J.					
PROPERTY ADDRESS	3400 Beyerle RD, CLEVELAND, OH 44105					
TAX MAILING ADDRESS	MARTIN J SLAWINSKI, 1775 MARKS RD, VALLEY CITY, OH 44280					
LEGAL DESCRIPTION	286 EST .68A					<a href="#">Field Definitions</a>
PROPERTY CLASS	RESIDENTIAL VACANT LAND					
<b>2010 (pay in 2011) TAXBILL SUMMARY</b>						
PARCEL NUMBER	131-26-004	TAXSET	Cleveland		TAX YEAR	<b>2010 (pay in 2011)</b> <input checked="" type="button"/>
<u>ASSESSED VALUES</u>		<u>MARKET VALUES</u>			<u>FLAGS</u>	
LAND VALUE	1,090.00	LAND VALUE		3,100.00	OWNER OCCUPANCY CREDIT	N
BUILDING VALUE	0.00	BUILDING VALUE		0.00	HOMESTEAD	N
TOTAL VALUE	1,090.00	TOTAL VALUE		3,100.00	FORECLOSURE	Y
HOMESTEAD VALUE	0				CERT. PEND.	N
					CERT. SOLD	N
<u>HALF YEAR CHARGE AMOUNTS</u>		<u>RATES</u>			<u>PAYMENT PLAN</u>	N
GROSS TAX	55.97	FULL RATE		102.7		
LESS 920 RED	18.58	920 RED. RATE		.332024		
SUB TOTAL	37.39	EFFECTIVE RATE		68.601141	<u>ESCROW</u>	
NON-BUSINESS CREDIT	3.74				ESCROW	N
OWNER OCCUPANCY CREDIT	0.00				PMT. AMOUNT	0.00
HOMESTEAD RED. AMOUNT	0.00				ACCOUNT	
TOTAL ASSESSMENTS	0.00					
HALF YEAR NET TAXES	33.65					
					CHARGES	PAYMENTS
TAX BALANCE SUMMARY				67.30	67.30	0.00
<b>2010 (pay in 2011) CHARGE AND PAYMENT DETAIL</b>						
					<u>Tax Information is up to the hour - tell me more.</u>	
	TAXSET	CHARGE TYPE		CHARGES	PAYMENTS	BALANCE
Cleveland		1st half penalty		0.00	0.00	0.00
		1st half tax		33.65	33.65	0.00
		1ST HALF BALANCE		33.65	33.65	0.00
		2nd half penalty		0.00	0.00	0.00
		2nd half tax		33.65	33.65	0.00
		2ND HALF BALANCE		33.65	33.65	0.00
		TOTAL BALANCE		67.30	67.30	0.00

CUYAHOGA COUNTY ASSUMES NO LIABILITY FOR DAMAGES AS A RESULT OF ERRORS, OMISSIONS OR DISCREPANCIES CONTAINED IN THESE PAGES. PROSPECTIVE PURCHASERS SHOULD CONSULT A REAL ESTATE ATTORNEY AND PURCHASE A TITLE INSURANCE POLICY PRIOR TO THE SALE.

# Exhibit E-1

For years I had Premier LAWN care.

2006. maintaining the V.L's on Bayrock. AND  
we would show our contract to  
the city and they would reverse the  
bills.

2011 We had all Lois BULLDOZES AND leveled  
so it would be easier to maintain.  
we picked up rocks & debris so we  
could cut with mowers without taking  
up the blades. Premier still did maintenance

2012

~~2012~~ We did our own maintenance I was  
cutting every 2nd Sat or so depending  
on the weather. My Brother wood working  
around pipes + wire facing fences I had  
a friend that runs heavy equipment use my  
tractor to remove all metal poles + heavy  
wires around edge of lots. and level areas  
out to make it cuttable with mowers & less  
trimming

2013

I cut in the first few months. every  
2 wks. Then we hired Chris Wagner to  
maintain prop.

2014

Chris Wagner is still maintaining prop.

*Mark J. Roth*

**WAGNER'S LANDSCAPING  
& SNOW PLOWING**  
5407 Westlake Ave.  
Parma, Ohio 44129  
216.299.9261

## Exhibit E-2

## Contractors Invoice

1

Marty Stavinek

5938 Storer rd.

Cleveland, Ohio. 44102

WORK PERFORMED AT:

DATE

YOUR WORK ORDER NO.

OUR BID NO.

41 - 6 - 14

216-469-3299

**DESCRIPTION OF WORK PERFORMED**

I Chris Wagner Owner/President of Wagner's Landscaping & Snow Blowing Have Maintained the  
Vorant Property on Beyeler Rd For The Season  
2013 and Up Coming Season 2014.

Our Services included Bulk-Wood Removal  
and Pick-up/Removal of Any Fall Debris & Trash  
on Property. \$20.00/3

Christopher Flynn

All material is guaranteed to be as specified, and the above work was performed in accordance with the drawings and specifications provided for the above work and was completed in a substantial workmanlike manner for the agreed sum of \_\_\_\_\_.

Dollars (\$).

This is a  Partial  Full invoice due and payable by:

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

in accordance with

Month Day Year 05-11-2022